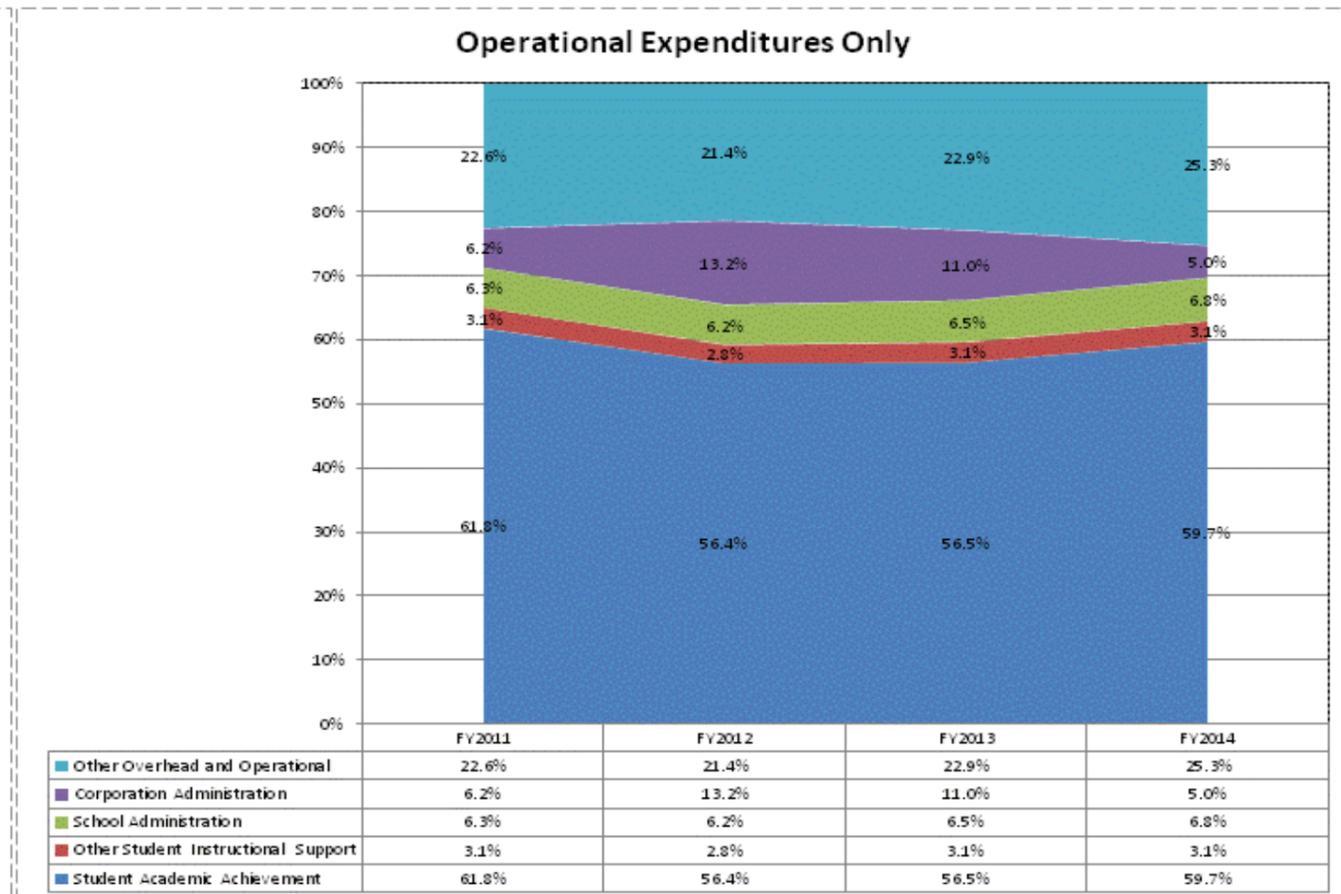
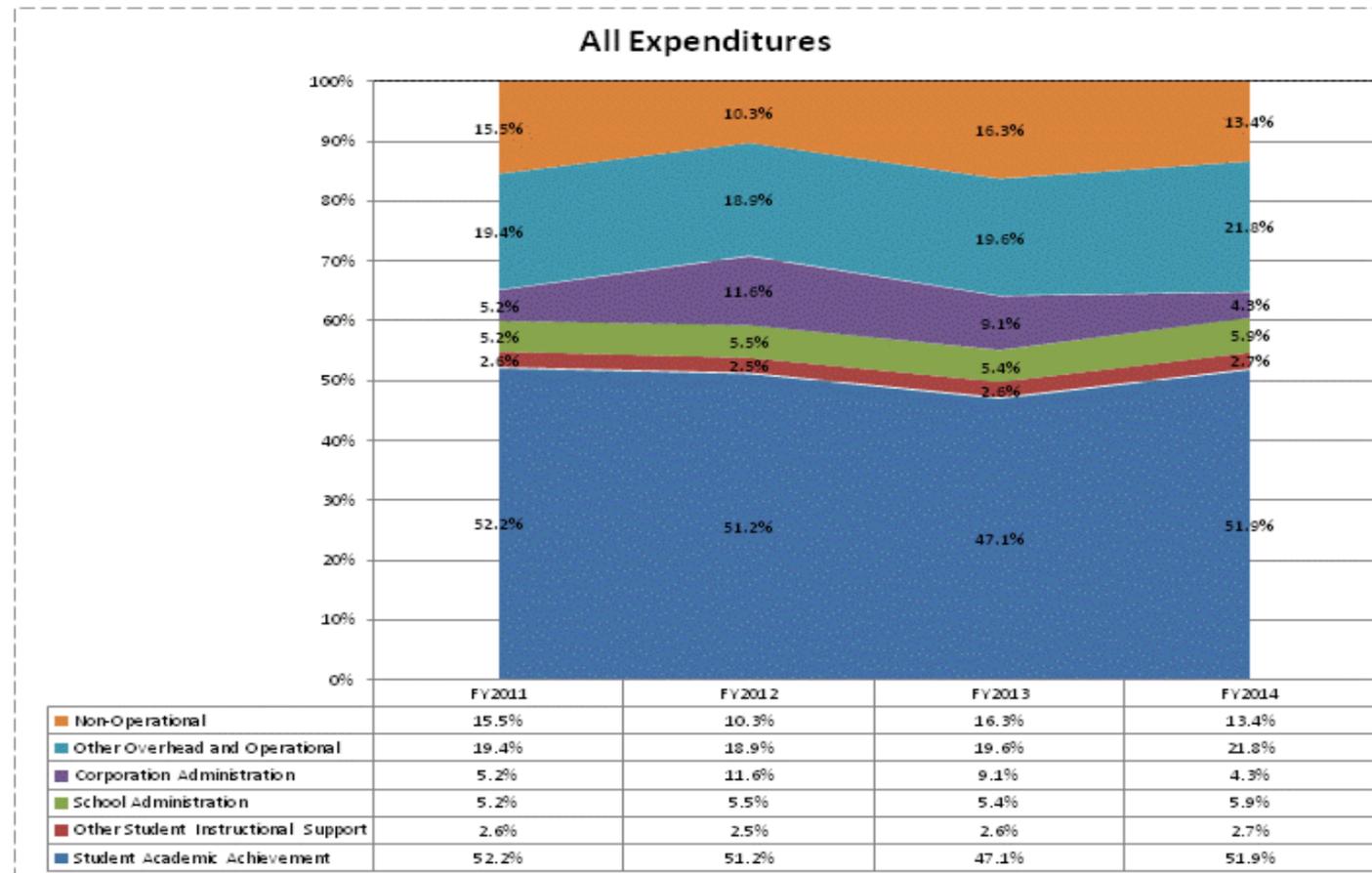


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Switzerland County School Corp (7775)

Switzerland County School Corp (7775)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$8,458,959	57.5%	\$8,017,417	56.4%	\$8,136,043	47.1%	\$8,227,492	51.9%
Student Instructional Support	\$1,227,148	8.3%	\$1,131,996	8.0%	\$1,366,516	7.9%	\$1,356,401	8.6%
Overhead and Operational Nonoperational	\$3,908,837	26.6%	\$4,083,097	28.7%	\$4,950,773	28.7%	\$4,144,507	26.1%
Nonoperational	\$1,126,788	7.7%	\$985,782	6.9%	\$2,820,746	16.3%	\$2,127,541	13.4%
Grand Total	\$14,721,732		\$14,218,292		\$17,274,079		\$15,855,941	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	65.8%	64.3%	55.0%	60.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Switzerland County School Corp (7775)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$272,564	\$447,181	N/A	N/A	64%
11100 Regular Programs; Elementary	\$2,027,091	\$2,998,599	\$3,199,695	\$3,065,238	51%	2%	-4%
11200 Regular Programs; Middle/Junior High	\$994,930	\$1,176,297	\$945,359	\$903,228	-9%	-23%	-4%
11300 Regular Programs; High School	\$1,341,151	\$1,613,575	\$1,419,464	\$1,442,537	8%	-11%	2%
11410 Vocational Education; Agriculture A	\$116,132	\$128,715	\$138,690	\$217,920	88%	69%	57%
11450 Vocational Education; Consumer and Homemaking	\$59,379	\$39,733	\$60,801	\$9,541	-84%	-76%	-84%
11470 Vocational Education; Business Education	\$0	\$4,442	\$164,745	\$150,283	N/A	> 500%	-9%
11610 Regular Programs; Alternative Education Programs; Elementary	\$14,180	\$500	\$0	\$0	-100%	-100%	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$3,862	\$21,189	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$8,936	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$11,164	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$11,567	\$147,257	\$85,417	N/A	> 500%	-42%
12210 Mental Disabilities; Mild Mental Disabilities	\$226,857	\$331,827	\$213,660	\$184,340	-19%	-44%	-14%
12350 Physical Impairment; Homebound	\$0	\$6,158	\$14,737	\$1,035	N/A	-83%	-93%
12510 Culturally Different; Communication Disorders	\$53,731	\$88,252	\$80,068	\$91,453	70%	4%	14%
12520 Culturally Different; Compensatory	\$273,151	\$28,871	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$54,834	\$134,310	\$215,759	\$236,981	332%	76%	10%
12710 Equal Opportunity At Risk	\$61,359	\$630	\$153	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$28,280	\$5,689	\$16,895	\$7,310	-74%	29%	-57%
14200 Summer School Programs; Middle/Junior High School	\$0	\$728	\$3,851	\$1,477	N/A	103%	-62%
14300 Summer School Programs; High School	\$0	\$5,482	\$13,853	\$6,715	N/A	22%	-52%
15100 Enrichment Programs; Non-Credit	\$963	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$91,646	\$31,664	\$36,281	\$25,244	-72%	-20%	-30%
16200 Preventive Remediation	\$142	\$0	\$0	\$0	-100%	N/A	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,861	\$2,386	\$360	\$742	-60%	-69%	106%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$173,875	\$127,903	\$138,365	\$186,528	7%	46%	35%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$464,839	\$473,821	\$489,423	\$488,518	5%	3%	0%
17900 Payments to Other Governmental Units Within State; Other	\$325,125	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$135	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,996	\$27,622	\$29	\$47,980	> 500%	74%	> 500%
22130 Improvement of Instruction; Instructional Staff Training	\$16,186	\$3,677	\$19,261	\$49,299	205%	> 500%	156%
22210 Library/Media Services; Service Area Direction	\$62,427	\$77,056	\$91,084	\$89,849	44%	17%	-1%
22220 Library/Media Services; School Library	\$82,685	\$107,296	\$132,603	\$112,170	36%	5%	-15%
22230 Library/Media Services; Audiovisual	\$968	\$0	\$0	\$0	-100%	N/A	N/A
22240 Library/Media Services; Educational Television	\$0	\$40	\$0	\$0	N/A	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$16,829	\$184,939	\$0	\$39,080	132%	-79%	N/A
22290 Library/Media Services; Other Educational Media Services	\$749	\$0	\$3,185	\$1,506	101%	N/A	-53%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$237	\$75,730	\$83,162	\$81,308	> 500%	7%	-2%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$37,573	\$71,602	\$20,031	N/A	-47%	-72%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$91,288	\$110,335	N/A	N/A	21%
22360 Instruction, Related Technology; Network Support	\$124,025	\$48,530	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$667	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$6,161	\$0	\$30	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$20,394	\$71,848	\$46,027	N/A	126%	-36%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$170,064	\$184,067	\$0	\$78,190	-54%	-58%	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$76	\$2,394	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$332,924	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,139,852	\$8,017,417	\$8,136,043	\$8,227,492	15%	3%	1%
Student Instructional Support							

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Switzerland County School Corp (7775)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21120 Attendance and Social Work Services; Attendance Services	\$23,074	\$36,431	\$38,089	\$36,232	57%	-1%	-5%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$22,181	\$0	\$0	\$0	-100%	N/A	N/A
21210 Guidance Services; Service Area Direction	\$197,502	\$297,380	\$249,498	\$235,932	19%	-21%	-5%
21340 Health Services; Nurse Services	\$96,727	\$116,126	\$154,488	\$154,388	60%	33%	0%
21390 Health Services; Other Health Services	\$8,796	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$631,531	\$682,058	\$924,441	\$929,850	47%	36%	1%
24900 Other Support Services, School Administration	\$6,889	\$0	\$0	\$0	-100%	N/A	N/A
Student Instructional Support Total	\$986,699	\$1,131,996	\$1,366,516	\$1,356,401	37%	20%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$33,073	\$168,938	\$179,934	\$158,323	379%	-6%	-12%
23150 Board of Education; Legal Services	\$18,545	\$51,853	\$40,221	\$28,814	55%	-44%	-28%
23160 Board of Education; Promotion Expenses	\$1,787	\$1,131	\$2,038	\$3,071	72%	171%	51%
23190 Board of Education; Other Governing Body Services	\$7,422	\$23,981	\$26,740	\$26,600	258%	11%	-1%
23210 Executive Administration; Office of The Superintendent	\$229,298	\$358,955	\$228,646	\$299,806	31%	-16%	31%
23220 Executive Administration; Community Relations	\$9,190	\$1,166	\$0	\$0	-100%	-100%	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$17,816	\$3,800	\$343	\$645	-96%	-83%	88%
25110 Fiscal Services; Office of The Business Manager	\$88,148	\$119,636	\$161,649	\$165,406	88%	38%	2%
25191 Other Fiscal Services; Refund of Revenue	\$302	\$172	\$454	\$939	211%	447%	107%
25193 Other Fiscal Services; Printed Forms	\$2,791	\$2,918	\$1,825	\$812	-71%	-72%	-56%
25195 Other Fiscal Services; Bank Account Service Charge	\$514	\$0	\$0	\$0	-100%	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$24,067	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$102	\$266,578	\$929,085	\$1,552	> 500%	-99%	-100%
25990 Other Support Services, Central	\$112,637	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$471,145	\$646,794	\$772,594	\$824,813	75%	28%	7%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$389,040	\$424,992	\$411,512	\$464,663	19%	9%	13%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,718	\$156	\$0	\$0	-100%	-100%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$57,961	\$37,255	\$1,485	\$1,110	-98%	-97%	-25%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$699	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$182,589	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$135,146	\$52,354	\$75,933	\$66,201	-51%	26%	-13%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$264	\$0	\$0	\$0	-100%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$45,661	\$98,113	\$65,490	\$70,207	54%	-28%	7%
27100 Student Transportation; Vehicle Operation	\$216,722	\$389,158	\$333,028	\$349,032	61%	-10%	5%
27200 Student Transportation; Monitoring Services	\$13,599	\$25,999	\$10,623	\$10,959	-19%	-58%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$120,686	\$111,519	\$166,293	\$265,423	120%	138%	60%
27400 Student Transportation; Purchase of School Buses	\$163,380	\$160,178	\$114,406	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$24,126	\$13,364	\$27,573	\$28,068	16%	110%	2%
27700 Student Transportation; Contracted Transportation Services	\$491,404	\$515,717	\$642,367	\$630,209	28%	22%	-2%
27900 Student Transportation; Other Student Transportation Services	\$33,197	\$0	\$300	\$11,168	-66%	N/A	> 500%
27910 Student Transportation; Bus Driver Training	\$461	\$0	\$1,035	\$230	-50%	N/A	-78%
31100 Food Services Operations; Service Area Direction	\$13,991	\$53,876	\$56,758	\$55,458	296%	3%	-2%
31200 Food Services Operations; Food Preparation and Dispensing	\$242,359	\$306,436	\$350,921	\$355,018	46%	16%	1%
31400 Food Services Operations; Food Purchases	\$249,892	\$244,441	\$343,251	\$319,601	28%	31%	-7%
31900 Other Food Services	\$1,686	\$3,616	\$6,268	\$6,382	279%	76%	2%
Overhead and Operational Total	\$3,437,417	\$4,083,097	\$4,950,773	\$4,144,507	21%	2%	-16%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$2,167	\$0	\$0	N/A	-100%	N/A
33300 Civic Services	\$0	\$2,816	\$2,896	\$985	N/A	-65%	-66%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Switzerland County School Corp (7775)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
33400 Athletic Coaches	\$40,921	\$39,650	\$74,727	\$97,438	138%	146%	30%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$2,747	\$42,073	\$145,146	N/A	> 500%	245%
43000 Facilities Acquisition and Construction; Professional Services	\$567	\$720	\$172,693	\$56,153	> 500%	> 500%	-67%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$13,469	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$289,362	\$180,886	\$1,458,847	\$572,878	98%	217%	-61%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$2,914	\$2,964	N/A	N/A	2%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	-\$27,342	\$0	\$0	\$0	N/A	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,224	\$3,243	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$112,976	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$215,594	\$90,303	\$528,500	\$704,078	227%	> 500%	33%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$90,000	\$100,000	N/A	N/A	11%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$5,493	\$5,295	N/A	N/A	-4%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$6,672	\$0	\$0	N/A	-100%	N/A
52300 Debt Services; Interest on Debt; Emergency Loans	\$3,402	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$101,000	\$101,000	\$0	\$0	-100%	-100%	N/A
54200 Common School Fund; Principal	\$479,079	\$206,102	\$253,576	\$356,563	-26%	73%	41%
54250 Common School Fund; Interest	\$0	\$236,501	\$189,028	\$86,040	N/A	-64%	-54%
Nonoperational Total	\$1,117,276	\$985,782	\$2,820,746	\$2,127,541	90%	116%	-25%
Prorated By Fund							
26491 2007 Account Code - PERF	\$99,912	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$546,090	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,324,067	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,418	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$62,000	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,040,487	\$0	\$0	\$0	N/A	N/A	N/A